

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 1937 – SB 2202

February 13, 2018

SUMMARY OF BILL: Increases, from two to three years, the time period which the operator of a hotel is required to keep and maintain all records as may be necessary to determine the amount of tax for which the operator may be liable for the collection of and payment to a municipality.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Requiring hotel operators to keep certain tax records for one additional year will have no significant impact on state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/jdb